

UNITED STATES OF AMERICA
UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,) Case No. 1:05-cr-00151
)
v.) Honorable Janet T. Neff
)
CHARLES LEE EDKINS,)
)
Defendant.) _____
)

REPORT AND RECOMMENDATION

Pursuant to W.D. MICH. L.C.R.R. 11.1, I conducted a plea hearing in the captioned case on July 9, 2008, after receiving the written consent of defendant and all counsel. There is no written plea agreement. At the hearing, defendant Charles Lee Edkins entered a plea of guilty to Counts One, Two, Three and Four of the Five Count Indictment. He did not plead guilty to Count Five of the Indictment. In Counts One through Four, defendant is charged with attempting to evade or defeat tax in violation of 26 U.S.C. § 7201. On the basis of the record made at the hearing, I find that defendant is fully capable and competent to enter an informed plea; that the plea is made knowingly and with full understanding of each of the rights waived by defendant; that it is made voluntarily and free from any force, threats, or promises; that the defendant understands the nature of the charge and penalties provided by law; and that the plea has a sufficient basis in fact. It should be noted that Defendant did not agree with the amounts of gross income alleged in Counts One

through Four of the Indictment. However, he did admit to facts to meet the elements of the alleged offenses.

I therefore recommend that defendant's plea of guilty to Counts One, Two, Three and Four of the Five Count Indictment be accepted, and that the court adjudicate defendant guilty. Acceptance of the plea, adjudication of guilt, and imposition of sentence are specifically reserved for the district judge. The clerk is directed to procure a transcript of the plea hearing for review by the District Judge.

Date: July 31, 2008

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

NOTICE TO PARTIES

You have the right to de novo review of the foregoing findings by the district judge. Any application for review must be in writing, must specify the portions of the findings or proceedings objected to, and must be filed and served no later than ten days after the plea hearing. *See* W.D. MICH. L.C.R.R. 11.1(d).